

IRS TAX TIP 2002-67

HAVEN'T FILED LAST YEAR'S TAX RETURN? HERE'S WHAT TO DO

The IRS says it hears many reasons from taxpayers for not filing a tax return. You may not have known whether you were required to file. Whatever the reason, it's best to file your return as soon as you can. If you need help, even with a late return, the IRS is ready to assist you.

The failure to file a return can be costly — whether you end up owing more or miss out on a refund. If you owe taxes, a delay in filing may result in a "failure to file" penalty and interest charges. The longer you delay, the larger these charges grow.

There is no penalty for failure to file if you are due a refund. But if you wait too long to file, you may risk losing the refund altogether. The deadline for claiming refunds is three years after the return due date.

Individuals who are entitled to the Earned Income Tax Credit must file their return to claim the credit even if they are not otherwise required to file.

Whether or not you must file a tax return will depend upon a number of factors, including your filing status, age, and gross income. Some taxpayers are required to file whether or not they owe money. Even if you do not meet any of the requirements, you should file a return if you are due a refund.

For more information on how to file a tax return from a prior year, visit the IRS Web site at www.irs.gov, call the IRS toll-free customer assistance line at 1-800-829-1040, or visit your local IRS office.

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